In the Claims:

This listing of claims will replace all prior versions, and listings, of claims.

- 1. (withdrawn) A process for preparing 1,2-benzisoxazole-3-acetic acid, comprising the step of reacting 4-hydroxy-coumarin with hydroxyl-amine in the presence of a base.
- 2. (withdrawn) The process according to claim 1, wherein the base is selected from the group consisting of carbonate salts, aqueous ammonia, and organic bases.
- 3. (withdrawn) The process according to claim 2, wherein the carbonate salt is selected from the group consisting of sodium carbonate and potassium carbonate.
- 4. (withdrawn) The process according to claim 2, wherein the organic base is an amine.
- 5. (withdrawn) The process according to claim 4, wherein the amine is selected from the group consisting of triethyl-amine, tributyl-amine, and diethyl-amine.
- 6. (withdrawn) The process according to claim 1, wherein the process is performed in the presence of an alcohol.
- 7. (withdrawn) The process according to claim 6, wherein the alcohol is a lower alcohol.
- 8. (withdrawn) The process according to claim 7, wherein the lower alcohol is selected from the group consisting of ethanol, methanol, n-butanol, iso-propyl-alcohol, iso-butanol, amyl-alcohol, and iso-amyl alcohol.
- 9. (withdrawn) The process according to claim 6, wherein the process is performed at a temperature between room temperature and boiling point of the alcohol.
- 10. (withdrawn) The process according to claim 9, wherein the process is performed at a temperature between about 40°C and about 60°C.

11-19. (canceled)

- 20. (currently amended) The process according to claim-1, wherein A process for preparing 1,2-benzisoxazole-3-methane sulfonamide, comprising
- (a) reacting 4-hydroxy-coumarin with hydroxyl-amine in the presence of a base to form 1,2-benzisoxazole-3-acetic acid; and
- (b) converting the 1,2-benzisoxazole-3-acetic acid is thereafter converted to the 1,2-benzisoxazole-3-methane sulfonamide.
- 21. (canceled)
- 22. (currently amended) 1,2-benzisoxazole-3-methane sulfonamide prepared in accordance with the process of claim 20 1.
- 23. (canceled)
- 24. (new) The process according to claim 20, wherein the base is selected from the group consisting of carbonate salts, aqueous ammonia, and organic bases.
- 25. (new) The process according to claim 24, wherein the carbonate salts are sodium carbonate and potassium carbonate
- 26. (new) The process according to claim 24, wherein the organic bases are amines.
- 27. (new) The process according to claim 26, wherein the amines are triethyl-amine, tributyl-amine, and diethyl-amine.
- 28. (new) The process according to claim 20, wherein step (a) is performed in the presence of an alcohol.

- 29. (new) The process according to claim 28, wherein the alcohol is a lower alcohol.
- 30. (new) The process according to claim 29, wherein the lower alcohol is selected from the group consisting of ethanol, methanol, n-butanol, iso-propyl-alcohol, iso-butanol, amylalcohol, and iso-amyl alcohol.
- 31. (new) The process according to claim 28, wherein step (a) is performed at a temperature between room temperature and boiling point of the alcohol.
- 32. (new) The process according to claim 31, wherein step (a) is performed at a temperature between about 40°C and about 60°C.
- 33. (new) The process according to claim 31, wherein the organic base is an amine.
- 34. (new) The process according to claim 33, wherein the amine is selected from the group consisting of triethyl-amine, tributyl-amine, and diethyl-amine.